

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MASSACHUSETTS**

FILED
2004 OCT 22 A 11:14

CIVIL ACTION #04 11917 WGY

WILLIAM ROWE,

PLAINTIFF

v.

SHARRON WENDY VALLIERE,

DEFENDANT

**DEFENDANT'S SUPPLEMENTAL AFFIDAVIT IN RESPONSE TO
PLAINTIFF'S OPPOSITION TO MOTION TO DISMISS COMPLAINT**

Now comes Sharron Wendy Valliere, in the above-entitled matter and under oath deposes and says that:

1. I am the Defendant in the above-entitled matter and am making this affidavit in response to the Plaintiff's Opposition to my Motion to Dismiss.
2. The Defendant and I cohabited in Massachusetts for approximately ten years until late April, 2003, when I asked him to leave my home at 24 York Street, Nantucket.
3. The Plaintiff's allegation that I moved to Stowe, Vermont in April 2003, because my business had dropped off is not true. My business and domicile have always been in Massachusetts.
4. In paragraph 6 of his opposition, the Plaintiff says that when the relationship ended in April, 2003, I "remained in Stowe, Vermont, while the Plaintiff

returned to Nantucket". This is absolutely false. In early 2003, prior to my asking him to leave, we spent time in Vermont for the ski season, as was our custom in prior years. We never resided in Vermont. We vacationed in Vermont.

5. Contrary to the allegation made by the Plaintiff, my prior affidavit is accurate with one minor exception. I mistakenly believed that my Massachusetts address was on my Federal and Massachusetts Resident income tax returns for 2003 because that was the address I always use for that purpose. When I contacted my accountant to discuss issues related to my tax residence for purposes of this case I was reminded that he used the address to which the return would be mailed, 237 Maple Street, Stowe, Vermont, as I was skiing at the time.
6. The Plaintiff claims in his complaint that we had an oral agreement to terminate my interest under the boat partnership agreement, and that the consideration was his signing off on the Vermont real estate. That is absolutely false. The Plaintiff did not invest any money in this real estate, the mortgage was in my individual name, and at the time it was sold, the \$38,000 capital gain was reported on my personal tax returns. The Plaintiff signed the deed because he had no expectation of receiving any money.
7. To the best of my memory, the only work that the Plaintiff performed on any of the real estate I owned during the period of our cohabitation was the construction of a wooden loft ladder for the Stowe property and two wooden doors for an outdoor barbeque at 24 York Street, Nantucket. Any renovations,

remodeling and even routine repairs were performed by caretakers and handymen employed and paid by me.

8. In addition to the facts summarized in my prior affidavit that confirm Massachusetts is my domicile, I add the following: (a) my personal checking from which I pay all personal bills, as well as all my commercial accounts, are at a Massachusetts bank; (b) I am employed by my Massachusetts corporation; (c) pay Massachusetts withholding taxes; and (d) file Massachusetts Resident tax returns.
9. There are numerous false statements in the Plaintiff's pleadings that are intended to impugn my credibility and character, most notably the statement in paragraph 18 of the complaint, "other legal problems Valliere had at the time, including an indictment for insurance and mail fraud." I have never been indicted for any crime, and the Plaintiff knows that statement is false.

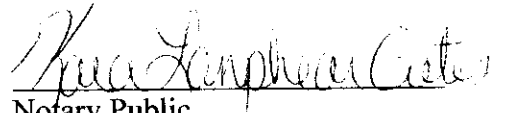
Signed under the penalties of perjury this 20th day of October, 2004.


SHARRON WENDY VALLIERE

STATE OF VERMONT


Lamotte County

On this 20st day of September, Sharron Wendy Valliere, personally appeared before me, and proved to me through satisfactory evidence of identification, to wit, a Massachusetts driver's license with photo, to be the signer of the foregoing document, and who swore or affirmed to me that the contents of said document are truthful and accurate to the best of her personal knowledge and belief.


Notary Public
My Commission expires: 2-10-07

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the above document was served upon the attorney of record for the Plaintiff by mail, postage prepaid, on October 21, 2004.


Carol A. Witt